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December 13, 2001

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Re:

Our File: SONYJP 3.3-120

Appln. No. 09/786,878
Filing Date: July 19, 2001
Group Art Unit: 2631

Dear Sir:

SIDNEY DAVID
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We are enclosing herewith copies of the filing receipt and executed Declaration for the above-identified patent application.

Please note that the correct *Title* should read --Distribution Contents Forming Method, Contents Distributing Method and Apparatus, and Code Converting Method--

Kindly issue a corrected filing receipt for the above-identified application as soon as possible.

Sincerely yours,

LERNER, DAVID, LITTENBERG, KRUMHOLZ & MENTLIK, LLP

ARNOLD H. KRUMHOLZ Reg. No. 25,428

AHK:ls Enclosures 343023_1.DOC